



Bookkeepers with some college accounting training will have the best job prospects.

Employment

Bookkeeping, accounting, and auditing clerks held about 2 million jobs in 2000. Although they can be found in all industries and levels of government, a growing number work for personnel supply firms, the result of an increase in outsourcing of this occupation. Approximately 1 out of 4 bookkeeping, accounting, and auditing clerks worked part time in 2000.

Job Outlook

Little or no change is expected in the employment of bookkeeping, accounting, and auditing clerks through 2010. Virtually all job openings will stem from replacement needs. Each year, numerous jobs will become available as these clerks transfer to other occupations or leave the labor force. The large size of this occupation ensures plentiful job openings, including many opportunities for temporary and part-time work, even though turnover is lower than for other clerical jobs.

Although a growing economy will result in more financial transactions and other activities that require these clerical workers, the continuing spread of office automation will lift worker productivity and contribute to the lack of growth in employment. In addition, organizations of all sizes will continue to consolidate various recordkeeping functions, thus reducing the demand for these clerks. Specialized clerks will be in much less demand than those who can do a wider range of accounting activities. Demand for full-charge bookkeepers is expected to increase as they are called upon to do much of the work of accountants. Those with several years of accounting or bookkeeper certification will have the best job prospects.

Sources of Additional Information

For information on the Certified Bookkeeper designation, contact:
 ► The American Institute of Professional Bookkeepers, 6001 Montrose Rd., Rockville, MD 20852. Internet: <http://www.aipb.org>

(See the introductory statement on financial clerks for information on working conditions, training requirements, and earnings.)

Gaming Cage Workers

(O*NET 43-3041.00)

Nature of the Work

Gaming cage workers, more commonly called *cage cashiers*, work in casinos and other gaming establishments. The “cage,” where these



Gaming cage workers must follow strict procedures for handling money.

workers can be found, is the central depository for money, gaming chips, and paperwork necessary to support casino play. Cage workers perform a wide range of financial transactions and handle any paperwork that may be required. They perform credit checks and verify credit references for people who want to open a house credit account. They cash checks according to rules established by the casino. Cage workers sell gambling chips, tokens, or tickets to patrons or to other workers for resale to patrons and exchange chips and tokens for cash. They may use cash registers, adding machines, or computers to calculate and record transactions. At the end of their shift, cage cashiers must reconcile the books and make sure they balance.

Cageworkers must follow a number of rules and regulations related to their handling of money as this industry is highly scrutinized. Large cash transactions, for example, must be reported to the Internal Revenue Service. Also, when determining when to extend credit or cash a check, very detailed procedures must be followed.

Employment

Gaming cage workers held about 22,000 jobs in 2000. All of them work in the gaming industry, which is heavily concentrated in Nevada and Atlantic City, New Jersey. However, a growing number of States and Indian reservations have legalized gambling and gaming establishments can now be found in many parts of the country.

Job Outlook

Employment of gaming cage workers is expected to increase faster than the average for all occupations through 2010. In addition, even more job openings should result from high turnover in this occupation due to the high level of scrutiny workers in this occupation receive and the need to be very accurate. Opportunities for gaming cage workers depend on the health of the gaming industry. The industry as a whole is strong and demand will remain high as gambling becomes a more popular and acceptable leisure pursuit. However, as a result of a boom in casino building in the 1990s, slower growth in casino building in established markets is expected. New casinos will be built on Indian reservations, especially in California, where the legislature recently passed a law allowing casinos on tribal lands in that State. Persons with good math skills, some background in accounting or bookkeeping, and good customer service skills should have the best opportunities.

Sources of Additional Information

Information on employment opportunities for gaming cage workers is available from local offices of the State employment service.

(See the introductory statement on financial clerks for information on working conditions, training requirements, and earnings.)

Payroll and Timekeeping Clerks

(O*NET 43-3051.00)

Nature of the Work

Payroll and timekeeping clerks perform a vital function—ensuring that employees are paid on time and that their paychecks are accurate. If inaccuracies arise, such as monetary errors or incorrect amounts of vacation time, these workers research and correct the records. In addition, they may also perform various other clerical tasks. Automated timekeeping systems that allow employees to directly enter their hours worked into a computer have eliminated much of the data entry and review by timekeepers and has elevated the job of payroll clerk. But in offices that have not automated this function, payroll and timekeeping clerks still perform many of the following functions.

The fundamental task of *timekeeping clerks* is distributing and collecting timecards each pay period. They review employee workcharts, timesheets, and timecards to ensure that information is properly recorded and that records have the signatures of authorizing officials. In companies that bill for the time spent by staff, such as law or accounting firms, timekeeping clerks make sure the hours recorded are charged to the correct job, so clients can be properly billed. These clerks also review computer reports listing timecards that cannot be processed because of errors, and they contact the employee or the employee's supervisor to resolve the problem. In addition, timekeeping clerks are responsible for informing managers and other employees of procedural changes in payroll policies.

Payroll clerks, also called payroll technicians, screen timecards for calculating, coding, or other errors. They compute pay by subtracting allotments, including Federal and State taxes, retirement, insurance, and savings, from gross earnings. Increasingly, computers perform these calculations and alert payroll clerks to problems or errors in the data. In small organizations, or for new employees whose records are not yet entered into a computer system, clerks may perform the necessary calculations manually. In some small

offices, clerks or other employees in the accounting department process payroll.

Payroll clerks record changes in employee addresses; close out files when workers retire, resign, or transfer; and advise employees on income tax withholding and other mandatory deductions. They also issue and record adjustments to pay because of previous errors or retroactive increases. Payroll clerks need to follow changes in tax and deduction laws, so they are aware of the most recent revisions. Finally, they prepare and mail earnings and tax withholding statements for employees' use in preparing income tax returns.

In small offices, payroll and timekeeping duties are likely to be included in the duties of a general office clerk, secretary, or accounting clerk. However, large organizations employ specialized payroll and timekeeping clerks to perform these functions. In offices that have automated timekeeping systems, payroll clerks perform more analysis of the data, look at trends, and work with computer systems. They also spend more time answering employee questions and processing unique data.

Employment

Payroll and timekeeping clerks held about 201,000 jobs in 2000. They can be found in every industry, but a growing number work for personnel supply companies and for accounting firms, which are taking on payroll duties as an additional service. About 13 percent of all payroll and timekeeping clerks worked part time in 2000.

Job Outlook

Little or no change is expected in the employment of payroll and timekeeping clerks through 2010, due to the continuing automation of payroll and timekeeping functions and the consolidation of clerical jobs. A growing number of mergers and acquisitions also will adversely affect payroll departments as administrative offices are usually the first to be downsized. Nevertheless, a number of job openings should arise in coming years as payroll and timekeeping clerks leave the labor force or transfer to other occupations. Many payroll clerks use this position as a steppingstone to higher level accounting jobs.

As in many other clerical occupations, new technology will continue to allow many of the tasks formerly handled by payroll and timekeeping clerks to be partially or completely automated. For example, automated timeclocks, which calculate employee hours, allow large organizations to centralize their timekeeping duties in one location. At individual sites, employee hours are increasingly tracked by computer and verified by managers. This information is then compiled and sent to a central office to be processed by payroll clerks, eliminating the need to have payroll clerks at every site. In addition, the growing use of direct deposit eliminates the need to draft paychecks, because these funds are automatically transferred each pay period. Also, a growing number of organizations are allowing employees to automatically update their payroll records. Furthermore, payroll and timekeeping duties are increasingly being distributed to secretaries, general office clerks, or accounting clerks or are being contracted out to organizations that specialize in these services.

Sources of Additional Information

Information on employment opportunities for payroll and timekeeping clerks is available from local offices of the State employment service.

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Payroll clerks review computer listings for payroll errors.